IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 5 of 2002

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI

and

Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF CENTRAL EXCISE& CUSTOMS

Versus

KEWAT QUALITY TEX. PVT. LTD.

Appearance:

MR ASIM J PANDYA for Petitioner.

NOTICE UNSERVED for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI

and

MR.JUSTICE K.A.PUJ

Date of decision: 08/03/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE R.K.ABICHANDANI)

We are told by the learned counsel for the

applicant, on instructions given to him by the concerned officer, that the respondent has been duly served by direct service.

2. The following question of law, that arises from the order of the Tribunal, is formulated:

"Did the provision of sub-section (3) of Section 3 of the Additional Duties of Excuse (Goods of Special Importance) Act, 1957, prior to its amendment by Section 63(a) of the Finance Act, 1994 incorporate by reference the provisions of the Central Excise Act, 1944, relating to confiscation of goods, offences and penalties also ?"

The Tribunal is directed to forward Statement of Case under Section 35-H of the Central Excise Act.

3. Rule is made absolute accordingly with no order as to costs.

[R.K. Abichandani,J.]

rmr. [K.A. Puj, J.]